

**Analysis of Statistical Information  
for Returns With Potentially Unclaimed  
Additional Child Tax Credit**

**January 2003**

**Reference Number: 2003-40-046**

**This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.**



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

INSPECTOR GENERAL  
for TAX  
ADMINISTRATION

January 31, 2003

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

*Gordon C. Milbourn III*

FROM: Gordon C. Milbourn III  
Acting Deputy Inspector General for Audit

SUBJECT: Final Audit Report - Analysis of Statistical Information for  
Returns With Potentially Unclaimed Additional Child Tax Credit  
(Audit # 200340037)

This report presents the results of our analysis of statistical information for returns of taxpayers who appeared eligible for, but did not claim, the Additional Child Tax Credit (ACTC) on their Tax Year 2001 individual income tax returns. The overall objective of this analysis was to provide the Internal Revenue Service (IRS) with information that may aid it in future outreach efforts to educate taxpayers about the ACTC.

To assist the IRS in its efforts to inform taxpayers of their rights and entitlements, we analyzed statistical information from the over 644,000 returns on which taxpayers did not claim potential ACTC totaling over \$255 million. The analysis of these returns focused on attributes that could help the IRS in targeting its outreach efforts.

In summary, our analysis revealed that the taxpayers prepared 63 percent of the returns with potentially unclaimed ACTC. Paid preparers prepared 36 percent, and volunteer preparers prepared the remaining returns. Additionally, 82 percent of the returns were filed on paper, while 18 percent were filed electronically. Additional results of our analysis, including ratio analysis that identifies specific states where outreach efforts could be targeted, can be found in Appendix IV.

No recommendations were made in this report. However, IRS management officials reviewed it prior to issuance.

Copies of this report are also being sent to the IRS managers affected by the report. Please contact me at (202) 622-6510 if you have questions, or Michael R. Phillips, Assistant Inspector General for Audit (Wage and Investment Income Programs), at (202) 927-7085.

Attachment

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

**Table of Contents**

Background .....	Page 1
Analysis of Return Attributes to Assist the Internal Revenue Service in Future Outreach Efforts .....	Page 2
Appendix I – Detailed Objective, Scope, and Methodology .....	Page 6
Appendix II – Major Contributors to This Report.....	Page 7
Appendix III – Report Distribution List .....	Page 8
Appendix IV – Statistical Tables for Returns Identified With Potentially Unclaimed Additional Child Tax Credit .....	Page 9

## Analysis of Statistical Information for Returns With Potentially Unclaimed Additional Child Tax Credit

---

---

### Background

---

The Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA)<sup>1</sup> included several new provisions for Tax Year (TY) 2001 that provide tax relief to low-income families.<sup>2</sup> Among these were modifications to the Child Tax Credit (CTC) that made the credit refundable for taxpayers with any number of children, rather than limiting it to families with three or more children as under previous law. Now, all taxpayers are eligible to receive a refund of their CTC when they have no tax liability. However, refunds of CTC are limited to 10 percent of a taxpayer's earned income over \$10,000. Refundable CTC is commonly known as the Additional Child Tax Credit (ACTC).

In September 2002, a Treasury Inspector General for Tax Administration (TIGTA) report<sup>3</sup> identified that during the 2002 Filing Season,<sup>4</sup> the IRS processed over 600,000 TY 2001 individual income tax returns with indications that the taxpayers appeared eligible for, but did not claim, the ACTC totaling \$238 million. To address this situation, the Internal Revenue Service (IRS) notified the taxpayers identified of their potential eligibility by issuing special advisory notices, including the necessary tax forms and instructions on how to claim the credit if they were eligible. The TIGTA assisted in this notification effort by providing computer analysis that identified the names and addresses of taxpayers who appeared eligible for, but did not claim, the ACTC on their TY 2001 individual income tax returns.

This analysis was performed in December 2002 at the IRS Submission Processing Campus located in Austin, Texas, in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

---

<sup>1</sup> Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. No. 107-16, 115 Stat. 38.

<sup>2</sup> For the purpose of this report, low-income taxpayers are considered to have earned income of less than \$25,000, regardless of family size.

<sup>3</sup> *Outreach Initiatives Need to Ensure Taxpayers Receive the Benefit of the Child Tax and Additional Child Tax Credits* (Reference Number 2002-40-203, dated September 2002).

<sup>4</sup> The filing season is the period from January 1 to April 15 when most individuals file their income tax returns.

## **Analysis of Statistical Information for Returns With Potentially Unclaimed Additional Child Tax Credit**

---

---

### **Analysis of Return Attributes to Assist the Internal Revenue Service in Future Outreach Efforts**

---

During the processing of individual income tax returns between January 1, 2002, and October 4, 2002, we identified 644,008 TY 2001 individual income tax returns<sup>5</sup> with indications that the taxpayers appeared eligible for, but did not claim, potential ACTC totaling over \$255 million. Most of these taxpayers qualified for the credit under the new provisions for the ACTC in the EGTRRA and were primarily taxpayers with earned income of less than \$25,000 per year.

In response to this condition, the IRS contacted the taxpayers identified through the mail-out of a special notice, which was created to advise taxpayers that they might be eligible for the ACTC. Also included in the mail-out were the tax forms needed to claim the credit: Amended United States (U.S.) Individual Income Tax Return (Form 1040X), and Additional Child Tax Credit (Form 8812).

To further assist the IRS in its outreach to educate taxpayers of their rights and entitlements, we are providing the following analysis that identifies specific return attributes that may help the IRS target future outreach efforts that it conducts through programs such as the Stakeholder Partnership, Education, and Communication organization.

#### **Return preparer**

Analysis of the 644,008 returns revealed that 403,425 (63 percent) were prepared by the taxpayer. Volunteer tax return preparation groups, such as VITA,<sup>6</sup> prepared 11,261 (2 percent) returns, while paid preparers prepared the remaining 229,322 (36 percent)<sup>7</sup> returns.

---

<sup>5</sup> Previously reported figures included only returns processed through May 31, 2002.

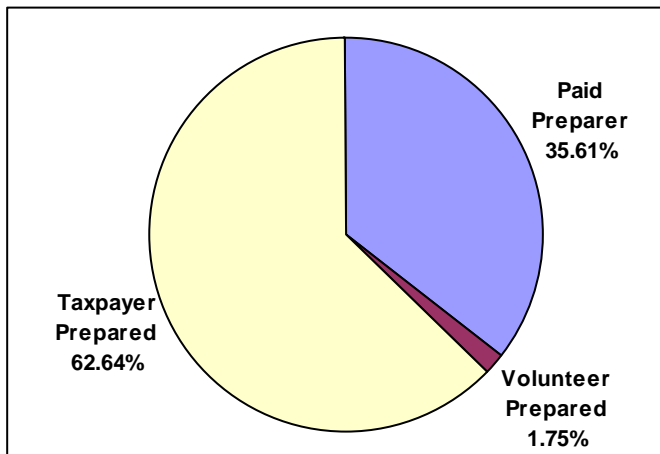
<sup>6</sup> Volunteer Income Tax Assistance.

<sup>7</sup> Percentages do not add to 100 percent due to rounding.

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

**Preparer of Returns  
With Potentially Unclaimed ACTC**

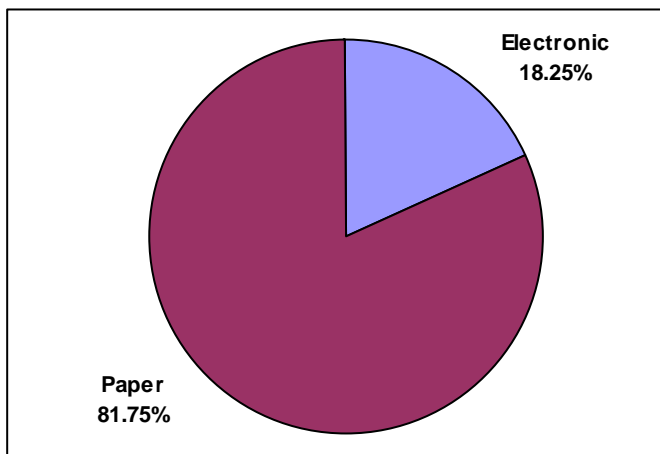


*Source: Analysis of IRS Individual Return Transaction File*

**Filing method**

Analysis of the filing method determined that paper returns accounted for 526,475 (82 percent) of the returns and ones electronically filed accounted for 117,533 (18 percent) of the returns.

**Filing Method for Returns  
With Potentially Unclaimed ACTC**



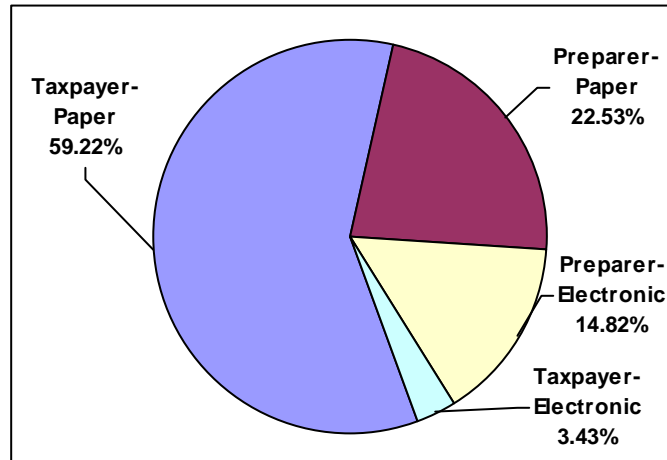
*Source: Analysis of IRS Individual Return Transaction File*

## Analysis of Statistical Information for Returns With Potentially Unclaimed Additional Child Tax Credit

---

A breakout of the filing method into taxpayer- and preparer-prepared returns showed that taxpayers preparing paper returns accounted for the largest group, with 381,362 (59 percent) of the returns.

### Analysis of Filing Method and Preparer



Source: Analysis of IRS Individual Return Transaction File

Preparer-prepared paper returns followed with 145,113 (23 percent), and preparer-prepared electronic returns were next with 95,470 (15 percent). The smallest group was taxpayer-prepared electronic returns with 22,063 (3 percent).

### **Geographic location**

The geographic location for each taxpayer was identified based on the address on the taxpayer's return. This enabled the number of taxpayers and the potentially unclaimed ACTC to be identified by state or other geographic location. The states with the largest numbers of taxpayers and potentially unclaimed ACTC were California, Texas, and New York, respectively. In addition, these data were used with the U.S. Census Bureau population statistics<sup>8</sup> to

---

<sup>8</sup> Time Series of Population Estimates: April 1, 2000, to July 1, 2001, Population Division, U.S. Census Bureau Released Date: December 27, 2001.

### **Analysis of Statistical Information for Returns With Potentially Unclaimed Additional Child Tax Credit**

---

calculate the number of returns with unclaimed ACTC per 1,000 people. The comparison creates an indicator to identify locations where outreach efforts could be focused. The 10 locations with the highest indicators were:

- New Mexico – 3.5678
- District of Columbia – 3.5521
- Mississippi – 3.0809
- Hawaii – 2.9846
- Arizona – 2.9817
- Texas – 2.8
- California – 2.7840
- Louisiana – 2.6641
- Florida – 2.6006
- Nevada – 2.5958

Indicators for the remaining states can be found in Table 6 of Appendix IV.



**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

**Appendix I**

**Detailed Objective, Scope, and Methodology**

The overall objective of this analysis was to provide the Internal Revenue Service with information that may aid it in future outreach efforts to educate taxpayers about the Additional Child Tax Credit (ACTC). The analysis focused on return attributes that could help target future outreach.

To accomplish our objective, we analyzed 644,008 Tax Year 2001 Individual Income Tax Returns identified between January 1, 2002, and October 4, 2002, with indications that taxpayers appeared eligible for, but did not claim, the ACTC and determined:

- The preparer of the return.
- The filing method for the return.
- The geographic location of the taxpayer.

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

**Appendix II**

**Major Contributors to This Report**

Michael R. Phillips, Assistant Inspector General for Audit (Wage and Investment Income Programs)

Gary L. Young, Acting Director

Steven E. Vandigriff, Acting Audit Manager

Lawrence N. White, Senior Auditor

Glory Jampetero, Auditor

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

**Appendix III**

**Report Distribution List**

Acting Commissioner N:C  
Deputy Commissioner, Wage and Investment Division W  
Director, Customer Account Services W:CAS  
Director, Customer Assistance, Relationships, and Education W:CAR  
Director, Submission Processing W:CAS:SP  
Director, Strategy and Finance W:S  
Chief Counsel CC  
National Taxpayer Advocate TA  
Director, Legislative Affairs CL:LA  
Director, Office of Program Evaluation and Risk Analysis N:ADC:R:O  
Office of Management Controls N:CFO:F:M  
Audit Liaison: Program/Process Assistant Coordinator, Wage and Investment Division W:HR

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

**Appendix IV**

**Statistical Tables for Returns Identified  
With Potentially Unclaimed Additional Child Tax Credit (ACTC)**

**Table 1  
Summary of All Returns by Return Preparer**

PREPARER	COUNT	PERCENTAGE
VOLUNTEER	11,261	1.75%
PAID	229,322	35.61%
TAXPAYER	403,425	62.64%
<b>TOTAL</b>	644,008	100.00%

**Table 2  
Summary of All Returns by Filing Method**

FILING METHOD	COUNT	UNCLAIMED ACTC	AVERAGE UNCLAIMED ACTC
ELECTRONIC	117,533	\$27,244,747.20	\$231.81
PAPER	526,475	\$228,584,731.00	\$434.18
<b>TOTAL</b>	644,008	\$255,829,478.20	\$397.25

**Table 3  
Summary of Returns Prepared by a Volunteer  
or Paid Preparer by Filing Method**

FILING METHOD	COUNT	UNCLAIMED ACTC	AVERAGE UNCLAIMED ACTC
ELECTRONIC	95,470	\$21,628,227.40	\$226.54
PAPER	145,113	\$62,652,672.00	\$431.75
<b>TOTAL</b>	240,583	\$84,280,899.40	\$350.32

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

**Table 4  
Summary of All Returns by Geographic Location**

LOCATION	COUNT	UNCLAIMED ACTC	AVERAGE UNCLAIMED ACTC
ALABAMA	11,283	\$3,730,259.30	\$330.61
ALASKA	1,223	\$476,289.90	\$389.44
ARIZONA	15,298	\$6,453,955.80	\$421.88
ARKANSAS	5,009	\$1,770,302.50	\$353.42
CALIFORNIA	94,298	\$36,825,300.30	\$390.52
COLORADO	8,649	\$3,636,123.80	\$420.41
CONNECTICUT	5,516	\$2,199,266.90	\$398.71
DELAWARE	1,773	\$712,820.90	\$402.04
DISTRICT OF COLUMBIA	2,032	\$676,724.70	\$333.03
FLORIDA	41,563	\$15,671,718.80	\$377.06
GEORGIA	18,364	\$6,123,308.20	\$333.44
HAWAII	3,616	\$1,564,573.30	\$432.68
IDAHO	3,158	\$1,374,946.10	\$435.39
ILLINOIS	26,074	\$10,556,610.00	\$404.87
INDIANA	9,536	\$3,938,043.20	\$412.97
IOWA	3,278	\$1,367,723.20	\$417.24
KANSAS	4,546	\$1,850,063.40	\$406.97
KENTUCKY	6,806	\$2,532,273.60	\$372.06
LOUISIANA	11,906	\$4,146,158.60	\$348.24
MAINE	2,559	\$1,038,045.30	\$405.64
MARYLAND	13,315	\$5,086,480.50	\$382.01
MASSACHUSETTS	10,734	\$4,269,509.50	\$397.76
MICHIGAN	16,032	\$6,509,606.50	\$406.04
MINNESOTA	6,737	\$2,649,835.00	\$393.33
MISSISSIPPI	8,764	\$2,821,093.60	\$321.90
MISSOURI	9,148	\$3,540,048.80	\$386.98

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

<b>LOCATION</b>	<b>COUNT</b>	<b>UNCLAIMED ACTC</b>	<b>AVERAGE UNCLAIMED ACTC</b>
MONTANA	1,458	\$602,605.90	\$413.31
NEBRASKA	2,649	\$1,070,187.70	\$404.00
NEVADA	5,187	\$2,184,389.30	\$421.13
NEW HAMPSHIRE	1,725	\$711,667.40	\$412.56
NEW JERSEY	18,830	\$6,933,908.80	\$368.24
NEW MEXICO	6,490	\$2,500,722.20	\$385.32
NEW YORK	45,873	\$17,279,982.80	\$376.69
NORTH CAROLINA	15,337	\$5,585,273.30	\$364.17
NORTH DAKOTA	898	\$365,835.80	\$407.39
OHIO	22,376	\$9,457,968.20	\$422.68
OKLAHOMA	6,038	\$2,304,962.70	\$381.74
OREGON	8,687	\$3,892,824.70	\$448.12
PENNSYLVANIA	25,947	\$11,392,771.30	\$439.08
PUERTO RICO	1,365	\$892,821.80	\$654.08
RHODE ISLAND	2,042	\$738,266.00	\$361.54
SOUTH CAROLINA	9,680	\$3,051,228.80	\$315.21
SOUTH DAKOTA	1,104	\$482,527.60	\$437.07
TENNESSEE	11,467	\$4,218,484.00	\$367.88
TEXAS	58,385	\$22,616,940.40	\$387.38
UTAH	5,237	\$2,434,694.60	\$464.90
VERMONT	1,234	\$513,641.40	\$416.24
VIRGINIA	14,141	\$5,165,135.90	\$365.26
WASHINGTON	11,645	\$4,763,058.00	\$409.02
WEST VIRGINIA	3,694	\$1,401,517.40	\$379.40
WISCONSIN	7,837	\$3,262,164.10	\$416.25
WYOMING	709	\$290,022.40	\$409.06
APO OR FPO	2,616	\$1,183,820.40	\$452.53
AMERICAN SAMOA	48	\$38,241.60	\$796.70

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

<b>LOCATION</b>	<b>COUNT</b>	<b>UNCLAIMED ACTC</b>	<b>AVERAGE UNCLAIMED ACTC</b>
CAROLINE ISLANDS	2	\$2,082.60	\$1,041.30
NORTHERN MARIANA ISLANDS	3	\$2,972.00	\$990.67
GUAM	17	\$11,288.50	\$664.03
MARSHALL ISLANDS	1	\$604.00	\$604.00
U.S. VIRGIN ISLANDS	16	\$6,144.90	\$384.06
FOREIGN	10,053	\$8,949,640.00	\$890.25
<b>TOTAL</b>	<b>644,008</b>	<b>\$255,829,478.20</b>	<b>\$397.25</b>

**Table 5  
Summary of Returns Prepared by a Volunteer  
or Paid Preparer by Geographic Location**

<b>LOCATION</b>	<b>COUNT</b>	<b>UNCLAIMED ACTC</b>	<b>AVERAGE UNCLAIMED ACTC</b>
ALABAMA	3,946	\$1,004,034.70	\$254.44
ALASKA	194	\$59,139.60	\$304.84
ARIZONA	5,971	\$2,247,880.80	\$376.47
ARKANSAS	1,730	\$491,478.50	\$284.09
CALIFORNIA	41,145	\$14,346,359.40	\$348.68
COLORADO	2,828	\$1,055,578.30	\$373.26
CONNECTICUT	1,865	\$674,708.80	\$361.77
DELAWARE	605	\$236,958.60	\$391.67
DISTRICT OF COLUMBIA	777	\$199,262.70	\$256.45
FLORIDA	14,912	\$4,906,495.50	\$329.03
GEORGIA	7,769	\$2,025,161.80	\$260.67
HAWAII	1,067	\$427,387.60	\$400.55
IDAHO	802	\$305,376.40	\$380.77

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

LOCATION	COUNT	UNCLAIMED ACTC	AVERAGE UNCLAIMED ACTC
ILLINOIS	10,951	\$3,970,678.10	\$362.59
INDIANA	3,681	\$1,487,732.40	\$404.17
IOWA	1,130	\$443,960.40	\$392.89
KANSAS	1,706	\$618,057.00	\$362.28
KENTUCKY	2,761	\$896,236.60	\$324.61
LOUISIANA	3,843	\$1,133,289.00	\$294.90
MAINE	495	\$173,696.30	\$350.90
MARYLAND	4,628	\$1,465,076.20	\$316.57
MASSACHUSETTS	3,407	\$1,227,815.60	\$360.38
MICHIGAN	5,278	\$1,942,186.60	\$367.98
MINNESOTA	2,276	\$731,862.50	\$321.56
MISSISSIPPI	2,921	\$719,888.00	\$246.45
MISSOURI	3,179	\$1,096,863.20	\$345.03
MONTANA	278	\$104,662.90	\$376.49
NEBRASKA	786	\$261,063.10	\$332.14
NEVADA	2,126	\$793,812.30	\$373.38
NEW HAMPSHIRE	409	\$160,917.40	\$393.44
NEW JERSEY	9,095	\$2,973,440.40	\$326.93
NEW MEXICO	2,215	\$755,534.20	\$341.10
NEW YORK	21,113	\$7,107,563.40	\$336.64
NORTH CAROLINA	5,767	\$1,639,042.30	\$284.21
NORTH DAKOTA	234	\$82,288.10	\$351.66
OHIO	6,673	\$2,989,165.70	\$447.95
OKLAHOMA	2,391	\$789,422.30	\$330.16
OREGON	1,106	\$374,041.90	\$338.19
PENNSYLVANIA	9,100	\$4,320,108.40	\$474.74
PUERTO RICO	294	\$182,328.80	\$620.17
RHODE ISLAND	818	\$243,989.00	\$298.28



**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

<b>LOCATION</b>	<b>COUNT</b>	<b>UNCLAIMED ACTC</b>	<b>AVERAGE UNCLAIMED ACTC</b>
SOUTH CAROLINA	4,652	\$1,094,108.50	\$235.19
SOUTH DAKOTA	243	\$90,856.50	\$373.90
TENNESSEE	4,313	\$1,389,573.40	\$322.18
TEXAS	21,562	\$7,258,556.30	\$336.64
UTAH	1,626	\$631,952.10	\$388.65
VERMONT	282	\$111,362.90	\$394.90
VIRGINIA	4,934	\$1,425,555.40	\$288.92
WASHINGTON	2,723	\$998,770.40	\$366.79
WEST VIRGINIA	879	\$286,539.40	\$325.98
WISCONSIN	2,297	\$885,427.70	\$385.47
WYOMING	169	\$58,794.90	\$347.90
APO OR FPO	1,316	\$459,621.30	\$349.26
AMERICAN SAMOA	12	\$12,685.20	\$1,057.10
CAROLINE ISLANDS	0	0	0
NORTHERN MARIANA ISLANDS	3	\$2,972.00	\$990.67
GUAM	3	\$2,378.00	\$792.67
MARSHALL ISLANDS	0	0	0
U.S. VIRGIN ISLANDS	4	\$1,053.20	\$263.30
FOREIGN	3,293	\$2,906,147.40	\$882.52
<b>TOTAL</b>	<b>240,583</b>	<b>\$84,280,899.40</b>	<b>\$350.32</b>

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

**Table 6  
Analysis of Unclaimed ACTC Per 1,000 People by State**

STATE	COUNT	STATE POPULATION IN 2000 <sup>1</sup>	UNCLAIMED PER 1,000 PEOPLE
ALABAMA	11,283	4,447,100	2.5372
ALASKA	1,223	626,932	1.9508
ARIZONA	15,298	5,130,632	2.9817
ARKANSAS	5,009	2,673,400	1.8736
CALIFORNIA	94,298	33,871,648	2.7840
COLORADO	8,649	4,301,261	2.0108
CONNECTICUT	5,516	3,405,565	1.6197
DELEWARE	1,773	783,600	2.2626
DISTRICT OF COLUMBIA	2,032	572,059	3.5521
FLORIDA	41,563	15,982,378	2.6006
GEORGIA	18,364	8,186,453	2.2432
HAWAII	3,616	1,211,537	2.9846
IDAHO	3,158	1,293,953	2.4406
ILLINOIS	26,074	12,419,293	2.0995
INDIANA	9,536	6,080,485	1.5683
IOWA	3,278	2,926,324	1.1202
KANSAS	4,546	2,688,418	1.6910
KENTUCKY	6,806	4,041,769	1.6839
LOUISIANA	11,906	4,468,976	2.6641
MAINE	2,559	1,274,923	2.0072
MARYLAND	13,315	5,296,486	2.5139
MASSACHUSETTS	10,734	6,349,097	1.6906
MICHIGAN	16,032	9,938,444	1.6131

---

<sup>1</sup> Time Series of Population Estimates: April 1, 2000, to July 1, 2001, Population Division, United States (U.S.)  
Census Bureau Released Date: December 27, 2001.

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

STATE	COUNT	STATE POPULATION IN 2000	UNCLAIMED PER 1,000 PEOPLE
MINNESOTA	6,737	4,919,479	1.3695
MISSISSIPPI	8,764	2,844,658	3.0809
MISSOURI	9,148	5,595,211	1.6350
MONTANA	1,458	902,195	1.6161
NEBRASKA	2,649	1,711,263	1.5480
NEVADA	5,187	1,998,257	2.5958
NEW HAMPSHIRE	1,725	1,235,786	1.3959
NEW JERSEY	18,830	8,414,350	2.2378
NEW MEXICO	6,490	1,819,046	3.5678
NEW YORK	45,873	18,976,457	2.4174
NORTH CAROLINA	15,337	8,049,313	1.9054
NORTH DAKOTA	898	642,200	1.3983
OHIO	22,376	11,353,140	1.9709
OKLAHOMA	6,038	3,450,654	1.7498
OREGON	8,687	3,421,399	2.5390
PENNESYLVANIA	25,947	12,281,054	2.1128
RHODE ISLAND	2,042	1,048,319	1.9479
SOUTH CAROLINA	9,680	4,012,012	2.4128
SOUTH DAKOTA	1,104	754,844	1.4626
TENNESSEE	11,467	5,689,283	2.0155
TEXAS	58,385	20,851,820	2.8000
UTAH	5,237	2,233,169	2.3451
VERMONT	1,234	608,827	2.0268
VIRGINIA	14,141	7,078,515	1.9977
WASHINGTON	11,645	5,894,121	1.9757

**Analysis of Statistical Information for Returns  
With Potentially Unclaimed Additional Child Tax Credit**

---

STATE	COUNT	STATE POPULATION IN 2000	UNCLAIMED PER 1,000 PEOPLE
WEST VIRGINIA	3,694	1,808,344	2.0428
WISCONSIN	7,837	5,363,675	1.4611
WYOMING	709	493,782	1.4359

**Table 7**  
**Analysis of Unclaimed ACTC Per 1,000 People by Top 10 States**

STATE	COUNT	STATE POPULATION IN 2000 <sup>2</sup>	UNCLAIMED PER 1,000 PEOPLE
NEW MEXICO	6,490	1,819,046	3.5678
DISTRICT OF COLUMBIA	2,032	572,059	3.5521
MISSISSIPPI	8,764	2,844,658	3.0809
HAWAII	3,616	1,211,537	2.9846
ARIZONA	15,298	5,130,632	2.9817
TEXAS	58,385	20,851,820	2.8000
CALIFORNIA	94,298	33,871,648	2.7840
LOUISIANA	11,906	4,468,976	2.6641
FLORIDA	41,563	15,982,378	2.6006
NEVADA	5,187	1,998,257	2.5958

---

<sup>2</sup> Time Series of Population Estimates: April 1, 2000, to July 1, 2001, Population Division, U.S. Census Bureau  
Released Date: December 27, 2001.